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| 10/509,547 | 09/23/2004 | Anna Hendrika Christina Leijssen | NL 020247 | 5904 |
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| EXAMINER | | | | |
| FRENEL, VANEL | | | | |
| ART UNIT | | PAPER NUMBER | | |
| 3687 | | | | |
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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary**Application No.**

10/509,547

Applicant(s)LEIJSEN, ANNA HENDRIKA
CHRISTINA**Examiner**

VANDEL FRENEL

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 23 September 2004.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-9 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-9 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO/SB/08)
Paper No(s)/Mail Date _____
- 4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date _____
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: _____

DETAILED ACTION

Notice to Applicant

1. This communication is in response to the application filed on 09/23/04. Claims 1-9 are pending.

Drawings

2. The drawing is objected to because the drawing is not legible. Appropriate correction is needed.

Specification

3. The disclosure is objected to because of the following informalities: the title and the brief summary of the invention are missing in the specification. Furthermore pages 1-6 are not eligible. Appropriate correction is required.

Claim Rejections - 35 USC § 101

4. 35 U.S.C. 101 reads as follows:
Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.
5. Claims 1-9 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

Claims 1-9 recite a process comprising the steps of generating, transforming and deriving. Based on Supreme Court precedent, a proper process must be tied to another statutory class or transform underlying subject matter to a different state or thing (*Diamond v. Diehr*, 450 U.S. 175, 184 (1981); *Parker v. Flook*, 437 U.S. 584, 588 n.9

(1978); *Gottschalk v. Benson*, 409 U.S. 63, 70 (1972); *Cochrane v. Deener*, 94 U.S. 780,787-88 (1876)). Since neither of these requirements is met by the claim, the method is not considered a patent eligible process under 35 U.S.C. 101. To qualify as a statutory process, the claim should positively recite the other statutory class to which it is tied, for example by identifying the apparatus that accomplished the method steps or positively reciting the subject matter that is being transformed, for example by identifying the material that is being changed to a different state.

Claim Rejections - 35 USC § 102

6. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

7. Claims 1-3 and 9 are rejected under 35 U.S.C. 102(b) as being anticipated by Brown (5,875,435).

(A) As per claim 1, Brown discloses a method of generating an estimate for non-product related (NPR) expenditures, comprising transforming finance and accounting (F&A) data into NPR expenditures and deriving the estimate from the transformed data (See Brown, Col.8, lines 22-30).

(B) As per claim 2, Brown discloses the method comprising linking the F&A data using respective general ledger accounts to respective NPR expenditures (See Brown,

Fig.1; Col.3, lines 40-67 to Col.4, line 35).

(C) As per claim 3, Brown discloses the method, comprising using a Universal Standard Products and Services Classification (UNSPSC) to link a particular general ledger account to a particular (NPR) expenditure (See Brown, Fig.1; Col.5, lines 16-44).

(D) As per claim 9, Brown discloses a computer system for generating an estimate for non-product related (NPR) expenditures, comprising means for obtaining finance and accounting (F&A) data, and means for transforming the F&A data into NPR expenditures to derive the estimate (See Brown, Col.8, lines 22-30).

Claim Rejections - 35 USC § 103

8. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

9. Claims 4-9 are rejected under 35 U.S.C. 103(a) as being unpatentable over Brown (5,875,435) in view of Williams (5,960,415).

(A) As per claim 4, Brown discloses all the limitations above. Brown does not explicitly disclose that the method in which the F&A data comprises forecasted F&A data and the estimate comprises a forecast of the NPR expenditures.

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However, this feature is known in the art as evidenced by Williams. In particular, Williams suggests that the method in which the F&A data comprises forecasted F&A data and the estimate comprises a forecast of the NPR expenditures (See Williams, Col.9, lines 38-67).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Williams within the system of Brown with the motivation of providing computer software to control the operation of a computer spreadsheet application to perform the method of operating a computer spreadsheet application to provide forecasting control reports (See Williams, Col.4, lines 24-31).

(E) As per claim 5, Williams discloses the method in which the forecasted F&A data comprises a rolling forecast and accordingly the forecast of the NPR expenditures represents a rolling forecast (See Williams, Col.7, lines 4-24).

(F) As per claim 6, Williams discloses the method comprising deducting at least one of: government subsidies, taxes, insurance payments, warranty-related costs, license payments, license income and contract research costs from the F&A data before transforming the F&A data (See Williams, Col.23, lines 1-12).

(G) As per claim 7, Brown discloses a computer program product arranged to cause a processor to execute the method of claim 1 (See Brown, Col.3, lines 26-40).

(H) As per claim 8, Williams discloses the computer program product comprising a spreadsheet application (See Williams, Abstract, Col.4, lines 24-31).

Conclusion

10. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. The cited but not the applied prior art teaches automated accounting system (5,875,435), forecasting control system and method (5,960,415), posting lines (2003/0040988), multi-processing financial transaction processing system (6,442,533) and networked international system for organizational electronic commerce (7,333,942).

Any inquiry concerning this communication or earlier communications from the examiner should be directed to VANEL FRENEL whose telephone number is (571)272-6769. The examiner can normally be reached on 6:30am-5:00pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Vanel Frenel/

Examiner, Art Unit 3687

July 20, 2008